

REGULATION
ON
THE PROCEDURE AND METHOD FOR CALCULATING THE LEVEL OF ANNUAL FEES
PAID TO AKEP FOR THE SUPERVISION OF THE ELECTRONIC COMMUNICATIONS AND
POSTAL SERVICES MARKET

Approved by Decision of the Steering Council (DSC/VKD) of AKEP, No. 22, dated 03.11.2025

CHAPTER I

GENERAL PROVISIONS

Article 1

Subject

The subject of this Regulation is the determination of the procedure and method for the calculation and payment of the annual fee to AKEP for the supervision of the electronic communications market and the postal services market.

Article 2

Purpose

The purpose of this Regulation is to ensure the fulfillment of AKEP's financing needs for the exercise of its activities as the competent authority for electronic communications and postal services, through fees for the supervision of the respective markets, to be paid by undertakings and postal service providers in accordance with legal provisions.

Article 3

Legal basis

3.1. This Regulation and the provisions for determining the procedure and method for calculating the level of annual fees paid to AKEP for the supervision of the:

- a) electronic communications market are established pursuant to Article 17, paragraph 1, Article 19, paragraph 1, letter (a), Article 20 and Article 36 of Law No. 54/2024 "On Electronic Communications in the Republic of Albania";
- b) postal services market are established pursuant to Article 27 of Law No. 46/2015 "On Postal Services in the Republic of Albania".

Article 4

Applicable principles

4.1. Annual fees for the supervision of the electronic communications market and the postal services market, payable to AKEP by undertakings providing public electronic communications networks and/or services and by postal service providers, shall not distort competition or create barriers to market entry for new entities wishing to carry out commercial activities in the respective markets, in accordance with legal provisions.

4.2. The fee for the supervision of the electronic communications market and the postal services market shall be paid by undertakings providing public electronic communications networks and/or services and by postal service providers, to cover separately AKEP's administrative costs for performing its regulatory functions in each sector.

Article 5

Limit of the supervision fee level

The annual fee for the supervision of the electronic communications market and the postal services market shall, in all cases and for each undertaking and postal service provider, not exceed the percentage level based on the annual revenue generated in the previous calendar year, as specifically defined in the law governing electronic communications and the applicable postal services legislation.

CHAPTER II PROCEDURAL PROVISIONS

Article 6

Submission of financial statements and annual balance sheet

6.1. Electronic communications undertakings and providers of electronic and postal services, subject to the obligation to pay the supervision fee for the electronic communications and postal services market, for the purpose of verifying the annual revenue generated from activities in the relevant field, shall, within the deadline set by this Regulation, submit to AKEP, according to their tax liability, the following:

- a) A copy of the annual balance sheet submitted to the competent tax authority in accordance with the legislation in force;
- b) A copy of the report of the authorized certified public accountant submitted to the competent tax authority in accordance with the legislation in force;
- c) A copy of the audited financial statements;
- ç) A copy of the Corporate Income Tax Declaration and Payment Form in accordance with the legislation in force;
- d) A declaration by the entity on the annual revenue of the previous year generated from activities in the field of electronic communications and/or postal services.

(Providing a false declaration with the intent to mislead AKEP regarding the actual calculation of the obligation shall constitute a criminal offense.)

6.2. The documentation required under point 6.1 of this Article shall be submitted by the entity electronically to the address info@akep.al and/or in written form and via the e-Applications system on AKEP's official website.

6.3. The final deadline for submission to AKEP of the documentation under point 6.1 of this Article, for electronic communications undertakings, shall coincide with the deadline set by the tax legislation in force for the submission of the entity's annual balance sheet to the tax authority.

6.4. The final deadline for submission to AKEP of the documentation under point 6.1 of this Article, for postal service providers, shall be in accordance with the law on postal services in force.

6.5. For the purpose of timely calculation of the supervision fee by AKEP and payment thereof by electronic communications undertakings and postal service providers within the legal deadlines, AKEP, by 15 February of the current year, electronically and/or in writing, shall notify all entities subject to the obligation to pay the market supervision fee that they must submit to AKEP:

- a) the "Preliminary Declaration on the Annual Revenue Generated from Activities in the Field of Electronic Communications and/or Postal Services for the Previous Year";
- b) the documentation referred to in point 6.1 of Article 6 of this Regulation.

6.6. Electronic communications undertakings and postal service providers shall, no later than 15 March of the current year, submit electronically to info@akep.al, in written form, and via the e-Applications system on AKEP's official website, the "Preliminary Declaration on the Annual Revenue Generated from Activities in the Field of Electronic Communications and/or Postal Services for the Previous Year", in accordance with the model attached to this Regulation.

6.7. The data preliminarily declared by the entity pursuant to point 6.6 of this Article shall correspond to the data reflected in the annual balance sheet submitted to the tax authority. In the event of discrepancies, the declaring entity shall bear responsibility for the consequences, and AKEP shall carry out corrections in accordance with legal provisions regarding the accuracy of self-declared data.

6.8. Electronic communications undertakings and postal service providers subject to the obligation to pay the market supervision fee under this Regulation shall have the legal obligation, even without prior notification

from AKEP pursuant to point 6.5 of this Article, to submit the documentation referred to in point 6.1 of Article 6 of this Regulation.

6.9. Electronic communications undertakings and postal service providers that carry out one or more other activities different from electronic communications and postal services shall apply account separation in order to identify revenues deriving from electronic communications and postal services as separate items, distinct from revenues generated by other business activities.

Article 7

Calculation of the level of the annual fee

7.1. The calculation of the level of the annual fee for the supervision of the electronic communications market and the postal services market is carried out by AKEP on the basis of the formula set out in this Regulation and the data administered by AKEP regarding the revenues generated by each entity subject to this fee, as well as the amount of expenditures covering AKEP's administrative costs for the current year for the supervision of the electronic communications market and the postal services market, calculated separately for each item, in accordance with the expenditure plan approved by the Steering Council of AKEP.

7.2. The deadline for the calculation of the annual market supervision fee by the responsible structure of AKEP for entities providing electronic communications services and postal services shall be fifteen (15) calendar days from the determination of the level of the annual fee expressed as a percentage, based on the revenues generated in the previous year, as resulting from the submission of the financial statements or the Annual Revenue Declaration by the entity subject to the obligation to pay the market supervision fee, in accordance with the documentation referred to in point 6.1 of Article 6 of this Regulation.

7.3. Failure by undertakings to submit the documentation referred to in point 6.1 of Article 6 of this Regulation shall not constitute an obstacle for AKEP to calculate and determine the annual market supervision fee ex officio on the basis of the data of the preceding year submitted by the same entity for this purpose.

Article 8

Invoicing and Payment

8.1. Upon determining the level of the annual fee for the supervision of the electronic communications market and the postal services market, AKEP shall send to each electronic communications undertaking and postal service provider, electronically and/or in writing, the fiscalized electronic invoice for the payment of the supervision fee for the electronic communications and postal services market. The invoice shall be considered duly notified if no objection is raised within thirty (30) calendar days from the date of dispatch.

8.2. Entities subject to the obligation to pay the market supervision fee under this Regulation shall, following the dispatch of the invoice by AKEP, make the payment to AKEP's bank accounts within fifteen (15) calendar days from receipt of the notification.

8.3. The annual fee for the supervision of the electronic communications market and the postal services market shall be paid into AKEP's bank accounts indicated in the invoice.

CHAPTER III SUBSTANTIVE PROVISIONS

Article 9

Formula for calculating the level of the annual fee

9.1. The level of the annual fee for the supervision of the electronic communications market and the postal services market shall be determined as a percentage and shall be uniform for each electronic communications undertaking and postal service provider subject to this obligation.

9.2. The level of the annual fee for the supervision of the electronic communications market and the postal services market shall be calculated by the responsible structure within AKEP, which shall inform the Steering Council of AKEP accordingly.

9.3. The level of the annual fee shall, in all cases, remain within the limit of 0.5% of the annual revenue generated in the previous year by electronic communications undertakings and postal service providers.

9.4. The level of the annual fee for each market supervision fee shall be calculated using the following formula:

$$\text{NPV} = (\text{KAdV} / \text{AV}) \times 100$$

Where:

- **NPV** – the level of the annual fee, expressed as a percentage (%), determined separately for each case, for the supervision of the:
 - electronic communications market;
 - postal services market.
- **KAdV** – AKEP’s annual administrative costs planned for the current year for supervision, calculated separately for each market (electronic communications and postal services), to be financed respectively by the supervision fees for the:
 - electronic communications market;
 - postal services market,as defined in AKEP’s annual expenditure plan approved by the Steering Council.
- **AV** – the total annual revenues of the preceding year generated separately from activities in each market by:
 - undertakings providing public electronic communications networks and/or services;
 - postal service providers.

Article 10

Calculation of the annual fee

10.1. The annual fee for the supervision of the electronic communications market and the postal services market payable by each undertaking and/or postal service provider for the current year shall be calculated by the responsible structure within AKEP using the following formula:

$$\text{PV} = \text{AVS} \times \text{NPV}$$

Where:

- **PV** – the annual fee payable by each:
 - undertaking for the supervision of the electronic communications market;
 - postal service provider for the supervision of the postal services market.
- **AVS** – the annual revenues of the preceding year, according to the annual financial statements, for each:

- electronic communications undertaking;
- postal service provider for the supervision of the postal services market.
- **NPV** – the current annual fee level, expressed as a percentage (%), for the supervision of the:
 - electronic communications market;
 - postal services market,calculated in accordance with the formula set out in Article 9 of this Regulation for covering AKEP’s administrative costs for the supervision of each of the aforementioned markets.

CHAPTER IV

FINAL PROVISIONS

Article 11

Administrative offenses

11.1. Failure by an undertaking to pay the annual fee for the supervision of the electronic communications market within the deadlines set out in this Regulation shall constitute an administrative offense and shall be sanctioned with a fine in accordance with point 1, letter c/xii, of Article 184 of Law No. 54/2024 “On Electronic Communications in the Republic of Albania”.

11.2. Failure by a postal service provider to pay the annual fee for the supervision of the postal services market within the deadlines set out in this Regulation shall constitute an administrative offense and shall be sanctioned with a fine in accordance with point 1, letter c/ii, of Article 61 of Law No. 46/2015 “On Postal Services in the Republic of Albania”.

11.3. Failure to comply with the obligations set out in Article 36 of Law No. 54/2024 “On Electronic Communications in the Republic of Albania” shall constitute an administrative offense and shall be sanctioned with a fine in accordance with point 1, letter a/ii, of Article 184 of the same law.

Article 12

Repeals

AKEP Regulation No. 20, dated 18.12.2015, “On the procedure and method for calculating the level of annual fees payable to AKEP for the supervision of the electronic communications and postal services market”, is hereby repealed.

Article 13

Entry into force

This Regulation shall enter into force on the date of its approval by the Steering Council of AKEP.

ANNEX No. 1

****DECLARATION ON ANNUAL REVENUE FOR THE YEAR 20__,**
GENERATED FROM ACTIVITIES IN THE FIELD OF ELECTRONIC COMMUNICATIONS**

Name of the Entity:

Tax Identification Number (VAT):

Date: ..20__

No.	Description	Value ALL
	Year 20__	
1	Total revenues	0
2	Revenues generated from the provision of public electronic communications networks and/or services	0

Name Surname/ Signature/ Stamp

****DECLARATION ON ANNUAL REVENUE FOR THE YEAR 20__,**
GENERATED FROM ACTIVITIES IN THE FIELD OF POSTAL SERVICES**

Name of the Entity:

Tax Identification Number (VAT):

Date: ..20__

No.	Description	Value ALL
	Year 20__	
1	Total revenues	0
2	Revenues generated from the provision of public electronic communications networks and/or services	0

Name Surname/ Signature/ Stamp